

Gen. Dix's Letter on the Taxation of Churches.

NEW YORK, March 7th, 1876.

MY DEAR SIR:

I was surprised and grieved to learn that the taxation of church edifices had been seriously and even earnestly advocated before the Committee of Ways and Means in the Assembly. It is virtually a proposition to impose a tax on the worship of Almighty God, unless it is rendered in the open air or in some building already subject to taxation. No one objects to the taxation of any church property devoted to secular uses. It is the imposition of taxes on houses of worship that is so objected to as a profanation of that which should be held sacred.

One of the advocates of the measure commends to us the example of the primitive Christian in regard to out-door service, as if a parallel could be drawn between the climate of Judea, radiant with sunshine and perennial bloom all the year round, and ours, in which (extraordinary seasons excepted) we are buried in snow two or three months and pinched with cold, even when under cover, two or three more.

Another says that the Apostles achieved their successes without churches.

But these references to the habits of the early followers of the Saviour manifest an extremely superficial knowledge of ecclesiastical history. The Last Supper was administered by Him in an upper room, and most of His teachings were in the synagogues. The Acts of the Apostles show that they preached in the Temple at Jerusalem whenever they were allowed to do so, and in the synagogues at Antioch, Thessalonica, Athens, Corinth, Ephesus, and wherever else they went. They used Jewish houses of worship because they had none of their own.

After the ascension of their Divine Master, His followers were for a long period of time the objects of Jewish and Pagan persecution, sustained by the temporal authorities, and their worship was conducted in hiding places, sometimes in catacombs in the bosom of the earth. If they had been blessed with the religious toleration which we enjoy, and had possessed our wealth, there is every reason to believe they

would have built houses of worship as tasteful and costly as our own. The instinct of all communities of men is to erect for the worship of their Creator edifices responding to their conceptions of His majesty and his beneficence. There are, as we all know, more inexpensive than expensive houses of worship; but it is because, in the great majority of religious societies, there is an inability to do more. It is creditable to Christians of all denominations that their expenditures for religious worship are only limited by their pecuniary means. We cannot doubt that the primitive Christians entertained as elevated views of the dignity of the service due to their Heavenly Father as their Israelitic predecessors, who built the Temple of Jerusalem. The Divine Founder of our faith gave an impressive proof of His conception of the sacred character of edifices consecrated to the service of God, by driving the money-changers out of the temple—the only act of violence in His meek and compassionate life; and I trust we shall have courage and reverence enough to imitate His example, and prevent the money-changers from getting a foothold in our houses of worship and converting them into dens of thieves.

As soon as the primitive Christians ceased to be objects of persecution, and were protected by their civil rulers, they began to erect expensive houses of worship; and from the era of Constantine they converted splendid pagan temples to the service of their Maker. There are now in the city of Rome seven or eight of these temples reclaimed from heathenism and consecrated to Christian worship. From that day to this—during the lapse of nearly 1,600 years—no government has undertaken to make church edifices pay tribute for the privilege of worshipping God. Even the pagans, through the veneration in which they held the temples dedicated to their idols, manifest more reverence than the promoters of this raid upon religious worship. No movement has given such encouragement and comfort to unbelievers, who would create every possible impediment to the progress of Christian teaching, as this proposal to tax church edifices. Sectarian dissensions have succeeded in driving religious instruction out of the public schools; and now cupidity and unbelief would break down the Sunday schools by pecuniary impositions upon the edifices in which they are held, and set communities and neighborhoods at work to calculate the cash value of religious worship. It is difficult to conceive that the proposition could have had its origin in any other breast than one unfriendly to all church organizations, or one in which the love of money is the predominant passion. If those who have set

on foot this movement want more money let them tax their rum, their tobacco, their pictures, fast horses, game dogs, liquor saloons, dance houses, clubs, theatres, diamonds, equipages, everything, in short, which ministers to their pleasures, their tastes and their sensual indulgences. Nay, let them tax their seminaries of learning, their institutions devoted to human science, and even the grounds in which the unconscious bones of their ancestors repose, rather than invade with mercenary exactions the edifices devoted to the worship of Almighty God and to the teaching of our duty to Him and our neighbors.

Some of the abettors of this movement have the magnanimity to let us understand that they are ready to compromise with the Sovereign Ruler. They will make reasonable concessions. They will allow \$1,000 of the value of His churches to be exempt from taxation, and only exact from Him payment on the residue. They may, perhaps, go so far as to allow Him \$2,000—as much as it would cost a well-to-do farmer to house his horses and his horned cattle. There is a degree of sublimity in this condescension which beggars all comment, and I dismiss it. With those who think the Almighty sufficiently honored by rendering Him homage in buildings no better than barns and outhouses, no matter how abundant the pecuniary means of worshippers, and who attach no more sanctity to one class of those edifices than to the other, it would be equally fruitless and humiliating to hold any parley or conference. In manifold instances both in the Old and New Testaments a house of worship is called the house of God, and it is always named with appropriate expression and reverence. The universal heart responds to this designation, and no matter how humble the edifice consecrated to His service, all men when within its hallowed walls feel more sensibly than they do amid the turmoil of the outer world, that they are in the presence of the Omnipotent Being, by whom the great forces of the universe are moved and controlled, and that by ignoring Him they renounce all hope of a higher state of existence.

The scheme should be repudiated and renounced in all its parts. One can hardly debate it without a feeling of abasement. It is not a subject for human logic. It is not a problem of profit and loss, to be argued by religious obligation on one side and financial cupidity on the other. It is a matter of instinct, of inborn reverence, of the consciousness of which every mind not perverted by the sophistications of worldly science has of its own immeasurable inferiority to the Sovereign Ruler of the universe and of the homage it owes Him as its Creator

and Redeemer. There is something revolting to the moral sense in its normal state in the idea of making mercenary profit out of an edifice consecrated to his service. When this inner sense is wanting argument is fruitless.

The most attractive objects which meet us in our travels in Europe are the cathedrals. Amid all the wars, the bloodshed, the barbarities, the desolations which nations have visited upon each other, under the misguidance of their evil passions, these monuments of their faith and their devotion come out from the dark background of the picture in bright relief as sacred tributes to the Creator of the universe. No man can stand beneath their domes and vaulted roofs without feeling that they atone for much of the wrong committed by their authors, who lavished on them without stint the wealth they would otherwise have wasted on ostentatious gratifications or unholy indulgences. Heaven forbid that the lesson of these comparatively uncivilized ages should be lost on us, and that in this day of intellectual light and social refinement the tax-gatherer should be sent to fill his bag of lucre by levying contributions on the sanctuaries of the living God !

I do not believe that any community which seeks to throw its secular expenses on the worship of God by levying contributions on the edifices consecrated to his services can long escape the chastisement it provokes. It is not necessary to look for special visitations of ill as manifestations of His displeasure. Cupidity, selfishness, rapacity, the profanation of things which should be held sacred, carry with them, by the force of immutable laws, the retribution denounced by the codes they violate.

All religious denominations have the same interest in preventing their houses of worship from being desecrated and secularized by taxation. As was beautifully expressed by Mme. de Stael : " Their ceremonies are strongly contrasted ; but the same sigh of distress, the same petition for support, ascends to heaven from all."

It seems to me that this whole movement is calculated to create in the breasts of reflecting persons a feeling of profound sorrow and unmitigated disgust. The proper mode of treating it is to scout it out of the committee rooms, legislative halls and social circles which it has defiled by its presence. To give it any countenance would be to furnish new ground for the national reproach too often cast upon us, that the almighty dollar is the chief object of our adoration.